

FYE 2009 Review - Annual Financial Report

School District: Fort Thomas Independent
 Audit Firm Name: Bertke & Sparks, Inc
 Date: 2/9/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

Date Generated: February 10, 2010 3:57:50 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	10,083,241.34	10,180,008.92	-96,767.58	10,180,405.00	-396.08	Classification difference of 5341 SALE OF EQUIPMENT ETC
Revenue (State) - 3900 (On-Behalf Payments)	1,508,933.00	2,945,172.36	-1,436,239.36	0.00	2,945,172.36	Refer Pg 11 and 29 Note Pg On Behalf Payment
Revenue (State) - 3XXX (Not 3900)	6,766,135.24	6,771,839.18	-5,703.94	9,717,012.00	-2,945,172.82	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	18,358,309.58	19,897,020.46	-1,538,710.88	19,897,417.00	-396.54	
Expenditures-Not including Transfers Out or On Behalf	16,379,981.19	16,419,518.48	-39,537.29	19,364,691.00	-2,945,172.52	
Expenditures-On Behalf	1,508,933.00	2,945,172.36	-1,436,239.36	0.00	2,945,172.36	
Total Expenditures	17,888,914.19	19,364,690.84	-1,475,776.65	19,364,691.00	-0.16	
Excess (Deficiency) of Revenues Over Expenditures	469,395.39	532,329.62	-62,934.23	532,726.00	-396.38	
Other Financing Sources - Not Transfers In	395.96	395.96	0.00	0.00	395.96	
Other Financing Sources - Transfers In Only - 52XX Transfers	13,367.32	13,367.32	0.00	13,367.00	0.32	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	47,657.00	47,657.00	0.00	47,657.00	0.00	
Total Other Financing Sources, Uses and Transfers	-33,893.72	-33,893.72	0.00	-34,290.00	396.28	
Net Change in Fund Balance	435,501.67	498,435.90	-62,934.23	498,436.00	-0.10	
Beginning Fund Balance - July 1	949,378.70	910,285.73	39,092.97	910,286.00	-0.27	
Ending Balance - June 30	1,384,880.37	1,408,721.63	-23,841.26	1,408,722.00	-0.37	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	1,508,933.00	2,945,172.36	-1,436,239.36	0.00	2,945,172.36	Financial Audit Report does not breakout On Bahalf Revenue among funds
On-Behalf Expenditures by Fund	1,508,933.00	2,945,172.36	-1,436,239.36	2,991,420.00	-46,247.64	Refer Pg 29 Note O Financial Audit Report does not breakout On Behalf Payment among Funds
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	193,937.07	222,861.37	-28,924.30	219,428.00	3,433.37	Difference is due to carryover balance of - \$(3,433.57) 0999 BEGINNING BALANCE
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	323,637.49	329,327.54	-5,690.05	329,328.00	-0.46	
Revenue (Federal) – 4XXX	719,227.13	755,992.46	-36,765.33	755,992.00	0.46	
Total Revenues	1,236,801.69	1,308,181.37	-71,379.68	1,304,748.00	3,433.37	
Expenditures-Not including Transfers Out and not 0280	1,297,693.47	1,352,404.80	-54,711.33	1,352,405.00	-0.20	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,297,693.47	1,352,404.80	-54,711.33	1,352,405.00	-0.20	
Excess (Deficiency) of Revenues Over Expenditures	-60,891.78	-44,223.43	-16,668.35	-47,657.00	3,433.57	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	64,325.35	47,657.00	16,668.35	47,657.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	64,325.35	47,657.00	16,668.35	47,657.00	0.00	
Net Change in Fund Balance	3,433.57	3,433.57	0.00	0.00	3,433.57	
Beginning Fund Balance - July 1	-3,433.57	-3,433.57	0.00	0.00	-3,433.57	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	226,248.00	226,248.00	0.00	226,248.00	0.00	
Total Revenues	226,248.00	226,248.00	0.00	226,248.00	0.00	
Expenditures-Not including Transfers Out	222,539.84	222,539.84	0.00	222,540.00	-0.16	
Total Expenditures	222,539.84	222,539.84	0.00	222,540.00	-0.16	
Excess (Deficiency) of Revenues Over Expenditures	3,708.16	3,708.16	0.00	3,708.00	0.16	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	3,708.16	3,708.16	0.00	3,708.00	0.16	
Beginning Fund Balance - July 1	23,898.27	23,898.27	0.00	23,898.00	0.27	
Ending Balance - June 30	27,606.43	27,606.43	0.00	27,606.00	0.43	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	1,256,312.59	1,256,312.59	0.00	1,256,312.00	0.59	
Revenue (State) – 3XXX	1,110,231.00	488,212.00	622,019.00	488,212.00	0.00	
Total Revenues	2,366,543.59	1,744,524.59	622,019.00	1,744,524.00	0.59	
Expenditures-Not including Transfers Out	1,644,016.81	1,644,016.81	0.00	1,644,017.00	-0.19	
Total Expenditures	1,644,016.81	1,644,016.81	0.00	1,644,017.00	-0.19	
Excess (Deficiency) of Revenues Over Expenditures	722,526.78	100,507.78	622,019.00	100,507.00	0.78	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	132,310.51	132,310.51	0.00	132,311.00	-0.49	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	798,267.73	798,267.73	0.00	798,268.00	-0.27	
Total Other Financing Sources, Uses and Transfers	-665,957.22	-665,957.22	0.00	-665,957.00	-0.22	
Net Change in Fund Balance	56,569.56	-565,449.44	622,019.00	-565,450.00	0.56	
Beginning Fund Balance - July 1	32,963.37	32,963.37	0.00	731,769.00	-698,805.63	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	89,532.93	-532,486.07	622,019.00	166,319.00	-698,805.07	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	21,940.08	21,940.08	0.00	21,940.00	0.08	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	21,940.08	21,940.08	0.00	21,940.00	0.08	
Expenditures-Not including Transfers Out	3,751,993.29	3,809,712.94	-57,719.65	3,809,713.00	-0.06	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	3,751,993.29	3,809,712.94	-57,719.65	3,809,713.00	-0.06	
Excess (Deficiency) of Revenues Over Expenditures	-3,730,053.21	-3,787,772.86	57,719.65	-3,787,773.00	0.14	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	798,267.73	798,267.73	0.00	798,268.00	-0.27	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	132,310.51	132,310.51	0.00	132,311.00	-0.49	
Total Other Financing Sources, Uses and Transfers	665,957.22	665,957.22	0.00	665,957.00	0.22	
Net Change in Fund Balance	-3,064,095.99	-3,121,815.64	57,719.65	-3,121,816.00	0.36	
Beginning Fund Balance - July 1	0.00	0.00	0.00	3,446,707.00	-3,446,707.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	-3,064,095.99	-3,121,815.64	57,719.65	324,891.00	-3,446,706.64	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	22,209,842.94	23,197,914.50	-988,071.56	23,194,877.00	3,037.50	Refer to differences in Governmental Fund
Total Expenditures - Governmental Funds	24,805,157.60	26,393,365.23	-1,588,207.63	26,393,366.00	-0.77	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-2,595,314.66	-3,195,450.73	600,136.07	-3,198,489.00	3,038.27	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	30,431.63	13,763.28	16,668.35	13,367.00	396.28	
Net Change in Fund Balance - Governmental Funds	-2,564,883.03	-3,181,687.45	616,804.42	-3,185,122.00	3,434.55	
Beginning Fund Balance - July 1 - Governmental Funds	1,002,806.77	963,713.80	39,092.97	5,112,660.00	-4,148,946.20	
Ending Fund Balance - June 30 - Governmental Funds	-1,562,076.26	-2,217,973.65	655,897.39	1,927,538.00	-4,145,511.65	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	835,927.91	835,927.91	0.00	835,928.00	-0.09	
Total Operating Revenues	835,927.91	835,927.91	0.00	835,928.00	-0.09	
Expenditures-Not including Transfers Out or On-behalf	857,598.92	854,178.56	3,420.36	898,821.00	-44,642.44	Refer Pg 15 Financial Audit Report
Expenditures-On Behalf	44,550.00	44,642.03	-92.03	0.00	44,642.03	
Expenditures - Depreciation Only (Fund 81)	10,733.26	10,733.26	0.00	10,733.00	0.26	
Total Operating Expenses	912,882.18	909,553.85	3,328.33	909,554.00	-0.15	
Operating Income (Loss)	-76,954.27	-73,625.94	-3,328.33	-73,626.00	0.06	
Non-Operating Revenue - Interest Income Only (Local) - 1510	2,719.19	2,719.19	0.00	2,719.00	0.19	
Revenue (State) – 3XXX	8,894.00	8,894.00	0.00	53,536.00	-44,642.00	
Revenue (State) - 3900 (On-Behalf Payments)	44,550.00	44,642.03	-92.03	0.00	44,642.03	
Donated Commodities – 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	156,819.00	160,622.00	-3,803.00	160,622.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	212,982.19	216,877.22	-3,895.03	216,877.00	0.22	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	13,367.32	13,367.32	0.00	13,367.00	0.32	
Net Transfers In (Out)	-13,367.32	-13,367.32	0.00	-13,367.00	-0.32	
Change in Net Assets	122,660.60	129,883.96	-7,223.36	129,884.00	-0.04	
Beginning Net Assets - July 1	161,297.26	161,297.26	0.00	206,336.00	-45,038.74	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	283,957.86	291,181.22	-7,223.36	336,220.00	-45,038.78	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	445.00	445.00	0.00	445.00	0.00	
Total Operating Revenues	445.00	445.00	0.00	445.00	0.00	
Expenditures-Not including Transfers Out	755.37	756.01	-0.64	756.00	0.01	
Total Operating Expenses	755.37	756.01	-0.64	756.00	0.01	
Operating Income (Loss)	-310.37	-311.01	0.64	-311.00	-0.01	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	79.00	-79.00	
Revenue (State) - 3900 (On-Behalf Payments)	79.00	79.64	-0.64	0.00	79.64	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	79.00	79.64	-0.64	79.00	0.64	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-231.37	-231.37	0.00	-232.00	0.63	
Beginning Net Assets - July 1	699.80	699.80	0.00	700.00	-0.20	
Ending Net Assets - June 30	468.43	468.43	0.00	468.00	0.43	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	39,979.00	39,979.00	0.00	39,979.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	39,979.00	-39,979.00	Program error in Total Operating Revenue is not calculating
Expenditures-Not including Transfers Out	17,488.64	17,762.60	-273.96	17,763.00	-0.40	
Total Operating Expenses	17,488.64	17,762.60	-273.96	17,763.00	-0.40	
Operating Income (Loss)	-17,488.64	-17,762.60	273.96	22,216.00	-39,978.60	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	1,523.00	1,526.52	-3.52	1,527.00	-0.48	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,523.00	1,526.52	-3.52	1,527.00	-0.48	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-15,965.64	-16,236.08	270.44	23,743.00	-39,979.08	
Beginning Net Assets - July 1	0.00	-595.58	595.58	-596.00	0.42	
Ending Net Assets - June 30	-15,965.64	-16,831.66	866.02	23,147.00	-39,978.66	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	836,372.91	836,372.91	0.00	876,352.00	-39,979.09	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	931,126.19	928,072.46	3,053.73	928,073.00	-0.54	
Operating Income (Loss) - Proprietary Funds	-94,753.28	-91,699.55	-3,053.73	-51,721.00	-39,978.55	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	214,584.19	218,483.38	-3,899.19	218,483.00	0.38	
Net Transfers In (Out) - Proprietary Funds	-13,367.32	-13,367.32	0.00	-13,367.00	-0.32	
Net Income (Loss) - Proprietary Funds	106,463.59	113,416.51	-6,952.92	153,395.00	-39,978.49	
Net Assets, July 1, 2008 - Proprietary Funds	161,297.26	160,701.68	595.58	206,440.00	-45,738.32	
Net Assets, June 30, 2009 - Proprietary Funds	267,760.85	274,118.19	-6,357.34	359,835.00	-85,716.81	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	44,550.00	44,642.03	-92.03	0.00	44,642.03	Financial Audit Report does not breakout On Behalf Revenue among Funds
Fund 51 - On-Behalf Expenditures	44,550.00	44,642.03	-92.03	0.00	44,642.03	Financial Audit Report does not breakout On Behalf Payments among Funds
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	592,528.23	621,945.83	-29,417.60	621,946.00	-0.17	Refer Pg 25-26 Note E Financial Audit Report
Depreciation Expense - Fund 81	10,733.26	10,733.26	0.00	10,733.00	0.26	Refer Pg 15 and 25-26 Note E Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	1,555,085.00	2,991,420.55	-1,436,335.55	2,987,355.06	4,065.49	Refer to KDE Website for On Behalf Payment
On-Behalf Payments (Audit)	0.00	0.00	0.00	1,527.00	-1,527.00	Refer Pg 29 Note O, Financial Audit Report reports 2,991,420 in On Behalf Payments
On-Behalf Payments (Audit - KDE Web)	-1,555,085.00	-2,991,420.55	1,436,335.55	-2,985,828.06	-5,592.49	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	9,909.70	-9,909.70	19,819.40	0.00	-9,909.70	These are not being reviewed at this time
Deductions	592,528.23	621,945.83	-29,417.60	0.00	621,945.83	
Change Total assets	-582,618.53	-631,855.53	49,237.00	0.00	-631,855.53	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-582,618.53	-631,855.53	49,237.00	0.00	-631,855.53	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	10,733.26	10,733.26	0.00	0.00	10,733.26	
Change Total assets	-10,733.26	-10,733.26	0.00	0.00	-10,733.26	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-10,733.26	-10,733.26	0.00	0.00	-10,733.26	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	9,909.70	-9,909.70	19,819.40	0.00	-9,909.70	These are not being reviewed at this time
Total Deductions - Fixed Assets	603,261.49	632,679.09	-29,417.60	0.00	632,679.09	
Change in Total Fixed Assets	-593,351.79	-642,588.79	49,237.00	0.00	-642,588.79	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-593,351.79	-642,588.79	49,237.00	0.00	-642,588.79	